

Montana Code Annotated 2011

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15-6-222. Residential and commercial improvements -- percentage of value exempt. (1) (a) Except as provided in subsection (1)(b), the following percentage of the market value of residential property described in 15-6-134(1)(e) and (1)(f) is exempt from property taxation:

- (i) 36.8% for tax year 2009;
- (ii) 39.5% for tax year 2010;
- (iii) 41.8% for tax year 2011;
- (iv) 44% for tax year 2012;
- (v) 45.5% for tax year 2013;
- (vi) 47% for tax year 2014 and succeeding tax years.

(b) For single-family residential dwellings, the exemption provided under subsection (1)(a) is applied to the first \$1.5 million or less in market value.

(2) The following percentage of the market value of commercial property described in 15-6-134(1)(g) is exempt from property taxation:

- (a) 14.2% for tax year 2009;
- (b) 15.9% for tax year 2010;
- (c) 17.5% for tax year 2011;
- (d) 19% for tax year 2012;
- (e) 20.3% for tax year 2013;
- (f) 21.5% for tax year 2014 and succeeding tax years.

EXHIBIT 4 -
DATE 4-12-13
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History: En. Sec. 5, Ch. 532, L. 2005; amd. Sec. 5, Ch. 483, L. 2009.

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